

**SOUTHERN UNIVERSITY SYSTEM  
SINGLE AUDIT REPORT  
FOR THE YEAR ENDED JUNE 30, 2011**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date **JUL 11 2012**

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## **INDEPENDENT AUDITORS' REPORT ON THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS**

Dr. Ronald Mason, Jr., President  
Southern University System  
Baton Rouge, Louisiana

We have audited the accompanying Schedules of Expenditures of Federal Awards of the Southern University System (the University) for the year ended June 30, 2011. The Schedules of Expenditures of Federal Awards are the responsibility of the University's management. Our responsibility is to express an opinion on the Schedules of Expenditures of Federal Awards based on our audit. The accompanying Schedules of Expenditures of Federal Awards are not a part of the University's component unit financial statements for the year ended June 30, 2011. The component unit financial statements were audited by the State of Louisiana's Legislative Auditor whose report had not been issued as of this report issuance date.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to *Government Auditing Standards*, issued by the Comptroller General of the United States and the provisions of OMB Circular A-133. Those standards and the provisions of OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the Schedules of Expenditures of Federal Awards are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedules of Expenditures of Federal Awards. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Schedules of Expenditures of Federal Awards referred to above present fairly, in all material respects, the expenditures of federal awards for the year ended June 30, 2011 in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated March 27, 2012 on our consideration of the Southern University System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of the testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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Our audit was conducted for the purpose of forming an opinion on the basic Schedules of Expenditures of Federal Awards of the Southern University System taken as a whole. The supplementary data included in this report is presented for purposes of additional analysis, and is not a required part of the Schedules of Expenditures of Federal Awards. Such information has been subjected to the auditing procedures applied in the audit of the Schedules of Expenditures of Federal Awards and, in our opinion, is fairly stated, in all material respects, in relation to the Schedules of Expenditures of Federal Awards taken as a whole.

*Silva Gurtner & Abney, LLC*

March 27, 2012

SOUTHERN UNIVERSITY SYSTEM  
BOARD AND SYSTEM ADMINISTRATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2011

Federal Grantor/Program Name	Federal CFDA or Other Number		Pass Through Entity's Number	Activity
(1)	(1)	(1)	(1)	(1)

(1) Southern University - Board and System Administration did not disburse any federal expenditures during the year ended June 30, 2011

The accompanying notes are an integral part of these schedules

**SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2011**

U.S. Department of Agriculture		Federal CFDA or Other Number	Pass Through Entity's Number	Activity
<u>Direct Awards</u>				
Federal-State Marketing Improvement Program		10 136	N/A	\$ 10 000
1890 Institution Capacity Building Grants		10 216	N/A	367 444
Agriculture and Food Research Initiative		10 310	N/A	313 947
Nutrition Education and Training Program		10 564	N/A	(44)
Forest Products Lab Technology Marketing Unit (TMU)		10 674	N/A	35 988
Urban And Community Forestry Program		10 675	N/A	4 182
Agricultural Statistics Reports		10 950	N/A	5 000
<u>Research &amp; Development Cluster</u>				
Grants for Agricultural Research - Special Research		10 200	N/A	3 131
1890 Institution Capacity Building Grants		10 216	N/A	12 562
International Science and Education Grants		10 305	N/A	32 421
Forestry Research		10 652	N/A	42 665
<u>Awards From a Pass-Through Entity</u>				
<u>Pass-Through: University of Maryland Eastern Shore</u>				
1890 Institution Capacity Building Grants		10 216	206638820174	1
Total U.S. Department of Agriculture				827 298
U.S. Department of Defense				
<u>Direct Awards</u>				
Basic and Applied Scientific Research		12 300	N/A	427

(Continued)



SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2011

U.S. Department of Defense, continued	Federal Grantor/Program Name	Federal CFDA		Pass Through Entity's	Activity
		or Other	Number	Number	
<u>Research &amp; Development Cluster</u> Flood Plain Management Service Planning Assistance to States Basic and Applied Scientific Research Basic Scientific Research Basic Applied, and Advanced Research in Science and Engineering		12 104	N/A	\$	34,625
		12 110	N/A		58,222
		12 300	N/A		463,873
		12 431	N/A		192,541
		12 630	N/A		72,815
<u>Awards From a Pass-Through Entity</u> <u>Pass-Through Shaw Environmental and Infrastructure, Inc.</u> Flood Plain Management Service Basic and Applied Scientific Research Mathematical Sciences Grants Program		12 104	PO2272500P		6,196
		12 300	PO416632, FA4890-06- D-0010 0#512567		42,510
		12 901	PO 291616, PO 297440P, 416632 TASK ORDER #736- 99-1696 PO#590813		4,252
		12 Unknown			128,669
		12 300	09S-12542-HL 1036773TASKS		266,432
<u>Pass-Through, Earth Tech, Inc.</u> Basic and Applied Scientific Research <u>Pass-Through Tetra Tech, Inc.</u> Basic and Applied Scientific Research <u>Pass-Through, Institute for International Education</u> ROTC Language and Culture Training Grants <u>Pass-Through, North Carolina A &amp; T University</u> Basic Scientific Research		12 300	1020877 1036773		127,424
		12 357	HQ0034082002		136,513
		12 431	W911NF091026		15,615
					(Continued)

SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2011

Federal Grantor/Program Name	Federal CFDA or Other Number	Pass Through Entity's Number	Activity
<b>U S Department of Defense, continued</b>			
<u>Pass-Through, CH2MHill, Inc.</u>			
Basic Applied, and Advanced Research in Science and Engineering	12 630	PO 909752/PO923644	\$ 358 013
<u>Pass-Through, Clarkson Aerospace Corp.</u>			
Air Force Defense Research Sciences Program	12 800	SUSE06S56707C1/SU O8S3670010, SUSE08S56700 SU08S5670011	89,173
<u>Pass-Through, EMASun, Inc.</u>			
US Army Mentor Proctge Program	12 Unknown	SBR-C0114-01	6 657
Total U S Department of Defense			2 003,957
<b>U S Department of Housing and Urban Development</b>			
<u>Direct Awards</u>			
Historically Black Colleges and Universities Program	14 520	N/A	278 192
Total U S Department of Housing and Urban Development			278 192
<b>U S Department Of State Bureau Of Educational And Cultural Affairs</b>			
<u>Direct Awards</u>			
Professional And Cultural Exchange Programs - Citizen Exchanges	19 415	N/A	239 218
Total U S Department Of State Bureau Of Educational And Cultural Affairs			239,218

(Continued)

The accompanying notes are an integral part of these schedules

SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2011

Federal Grantor/Program Name		Federal CFDA or Other Number	Pass Through Entity's Number	Activity
<b>National Aeronautics and Space Administration</b>				
<u>Direct Awards</u>				
Science		43 001	N/A	\$ 22,240
<u>Awards From a Pass-Through Entity</u>				
<u>Pass-Through: Jacobs Technology Inc.</u>				
Science		43 001	HBCU-BOA-00 TASK ORDER 001MAF 12 13 14	475,557
Aeronautics		43 002	NNX09AV17A	13 665
<b>Total National Aeronautics and Space Administration</b>				<b>511,462</b>
<b>U.S. National Science Foundation</b>				
<u>Direct Awards</u>				
Mathematical And Physical Sciences		47 049	N/A	451,350
Education And Human Resources		47 076	N/A	1 359,336
<u>Research &amp; Development Cluster</u>				
Engineering Grants		47 041	N/A	35 384
Mathematical And Physical Sciences		47 049	N/A	249 858
Education And Human Resources		47 076	N/A	910 823
ARRA-Trans-NSF Recovery Act Research Support		47 082	N/A	9,825
<u>Awards From a Pass-Through Entity</u>				
<u>Pass-Through: Maternal Methods LLC</u>				
Mathematical And Physical Sciences		47 049	OIL-0620554	10,845
<u>Pass-Through: California Institute of Technology</u>				
Mathematical And Physical Sciences		47 049	CHE-0802907	128,434
<u>Pass-Through: Michigan Technological University</u>				
Education And Human Resources		47 076	02109Z	1,600
<u>Pass-Through: Research Foundation of CUNY - Hunter College</u>				
Education And Human Resources		47 076	HRD-0833392	131 523
<u>Pass-Through: University of Wisconsin-Madison</u>				
Polar Programs		47 078	C067933	60,651
<b>Total U.S. National Science Foundation</b>				<b>3 349 630</b>

(Continued)

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SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2011

Federal Grantor/Program Name		Federal CFDA or Other Number	Pass Through Entity's Number	Activity
<u>Environmental Protection Agency</u>				
<u>Direct Awards</u>				
Environmental Protection Agency - Black & Veatch		66 Unknown	N/A	\$ 123,040
Total Environmental Protection Agency				123 040
<u>U S Department of Energy</u>				
<u>Direct Awards</u>				
Fossil Energy Research and Development		81 089	N/A	41 055
<u>U S Department of Energy, continued</u>				
<u>Research &amp; Development Cluster</u>				
Office of Science Financial Assistance Program		81 049	N/A	126,940
Fossil Energy Research and Development		81 089	N/A	50 703
National Nuclear Security Administration (NNSA) Minority Serving Institutions Program		81 123	N/A	75 891
Total U S Department of Energy				294 588
<u>U S Department of Education</u>				
<u>Direct Awards</u>				
Higher Education - Institutional Aid		84 031	N/A	4 950 967
Rehabilitation Long-Term Training		84 129	N/A	508 067
National Institute On Disability And Rehabilitation Research		84 133	N/A	127,158
Business And International Education Projects		84 153	N/A	10 538
Capacity Bldg For Traditionally Underserved Populations		84 315	N/A	264 536
<u>Student Financial Assistance Cluster</u>				
Federal Supplementary Educational Opportunity Grants		84 007	N/A	859,396
Federal Family Education Loans		84 032	N/A	936 071
Federal Work Study Program		84 033	N/A	875,146
Federal Pell Grant Program		84 063	N/A	21 853 726
Federal Direct Student Loans		84 268	N/A	66 969 484
Academic Competitiveness Grants		84 375	N/A	343 005
National Science And Mathematics Access To Retain Talent (SMART) Grants		84 376	N/A	50 523
Teacher Education Assistance For College And Higher Education Grants (TEACH) Grants		84 379	N/A	21,830
Scholarships for Health Professions Students from Disadvantaged Backgrounds		93 925	N/A	398 021

(Continued)

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**SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2011**

Federal Grantor/Program Name		Federal CFDA or Other Number	Pass Through Entity's Number	Activity
<b>U.S. Department of Education, continued</b>				
<b><u>TRIO Cluster</u></b>				
TRIO - Talent Search		84 044	N/A	\$ 677,267
TRIO - Upward Bound		84 047	N/A	916,834
TRIO - McNair Post Baccalaureate Achievement		84 217	N/A	191,790
Total U.S. Department of Education				99,974,358
<b>U.S. Department of Health and Human Services</b>				
<b><u>Direct Awards</u></b>				
HIV Prevention Program For Women		93 015	N/A	36,848
Healthy Marriage Promotion And Responsible Fathers Grant		93 086	N/A	236,405
Advanced Nursing Education Training		93 358	N/A	28,683
<b><u>Head Start Cluster</u></b>				
Head Start		93 600	N/A	20,184
<b>Research and Development Cluster</b>				
ARRA-Trans NHI - Recovery Act Research Support		93 701	N/A	37,389
Biomedical Research And Research Training		93 859	N/A	121,848
<b>Awards From a Pass-Through Entity</b>				
<b><u>Pass-Through, Advocate for Youth</u></b>				
HIV Prevention Program for Women			5U45ES010664-10 DHHSTHRU	
			ADVOCATEFORYO	
			UTH, LSBDC2004	9,876
<b><u>Pass-Through, Office of Public Health</u></b>				
Public Health Emergency Preparedness		93 015		
<b><u>Pass-Through, McFarland and Associates, Inc.</u></b>				
Substance Abuse and Mental Health Services Projects of Regional and National Significance		93 069	CFMS6875-87	4,025
		93 243	TI-020447	82,657
Total U.S. Department of Health and Human Services				577,916
Total Expenditures of Federal Awards				\$ 108,179,659

(Concluded)

The accompanying notes are an integral part of these schedules

**SOUTHERN UNIVERSITY SYSTEM  
NEW ORLEANS CAMPUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2011**

<u>Federal Grantor/Program Name</u>	<u>Federal CFDA or Other Number</u>	<u>Pass Through Entity's Number</u>	<u>Activity</u>
<b>U S Department of Defense</b>			
<u>Direct Awards</u>			
<u>Research and Development Cluster</u>			
Military Medical Research and Development	12 420	N/A	\$ 396,289
<b>Total U.S. Department of Defense</b>			396,289
<b>U S Department of Housing and Urban Development</b>			
<u>Direct Awards</u>			
Historically Black Colleges and Universities Program	14 520	N/A	41,950
<u>Awards From a Pass-Through Entity</u>			
<u>Passed-Through Housing Authority of New Orleans</u>			
C J Peete HOPE VI	14 866	LA-48-URD-001-1107	32,001
<b>Total U S Department of Housing and Urban Development</b>			73,951
<b>U S National Science Foundation</b>			
<u>Direct Awards</u>			
National Science Foundation, Biological Sciences	47 074	N/A	161,732
National Science Foundation, Education and Human Resources	47 076	N/A	453,019
<u>Awards From a Pass-Through Entity</u>			
<u>Passed-Through Tulane University</u>			
Education and Human Resources	47 076	TUL-144-02/03	3,000
<b>Total U S National Science Foundation</b>			617,751

(Continued)

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SOUTHERN UNIVERSITY SYSTEM  
NEW ORLEANS CAMPUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2011

U S Department of Education		Federal CFDA or Other Number	Pass Through Entity's Number	Activity
<u>Direct Awards</u>				
Higher Education - Institutional Aid		84 031B	N/A	\$ 3,719,575
Leveraging Educational Assistance Partnership		84 069A	N/A	18,946
Special Leveraging Educational Assistance Partnership		84 069B	N/A	51,775
<u>Student Financial Assistance Cluster</u>				
Federal Supplemental Educational Opportunity Grants		84 007	N/A	42,305
Federal Work-Study Program		84 033	N/A	170,520
Federal Pell Grant Program		84 063	N/A	10,903,910
Federal Direct Student Loans		84 268	N/A	22,844,232
<u>TRIO Cluster</u>				
TRIO - Student Support Services		84 042	N/A	501,592
TRIO - Talent Search		84 044	N/A	345,647
TRIO - Upward Bound		84 047A	N/A	394,542
Total U S Department of Education				38,993,044
U S, Department of Health and Human Services				
<u>Awards From a Pass-Through Entity</u>				
<u>Passed-Through Morehouse School of Medicine</u>		93 243	BH3-020447SUNO	4,320
Substance Abuse and Mental Health Services				
Total U.S. Department of Health and Human Services				4,320
Total Expenditures of Federal Awards				\$ 40,085,355
				(Concluded)

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SOUTHERN UNIVERSITY SYSTEM  
SHREVEPORT-BOSSIER CITY CAMPUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2011

Federal Grantor/Program Name				Federal CFDA or Other Number	Pass Through Entity's Number	Activity
<b>U S Department of Housing and Urban Development</b>						
<u>Direct Awards</u>						
Historically Black Colleges and Universities Program				14 520	N/A	\$ 304,208
<b>Total U S Department of Housing and Urban Development</b>						304,208
<b>U S Department of Labor</b>						
<u>Direct Awards</u>						
WIA Pilots, Demonstrations, and Research Projects				17 261	N/A	42,242
Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors				17 275	N/A	808,206
<b>Total U S Department of Labor</b>						850,448
<b>U S National Science Foundation</b>						
<u>Direct Awards</u>						
Education and Human Resources				47 076	N/A	495,242
<b>Total U S National Science Foundation</b>						495,242
<b>U S Small Business Administration</b>						
<u>Direct Awards</u>						
Small Business Earmark Grant				59 Unknown	N/A	17,704
<b>Total U S Small Business Administration</b>						17,704
<b>U S Environmental Protection Agency</b>						
<u>Direct Awards</u>						
Brownfield Job Training Cooperative Agreements				66 815	N/A	42,414
<b>Total U S Environmental Protection Agency</b>						42,414

(Continued)

The accompanying notes are an integral part of these schedules



SOUTHERN UNIVERSITY SYSTEM  
SHREVEPORT-BOSSIER CITY CAMPUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2011

	Federal Grantor/Program Name	Federal CFDA or Other Number	Pass Through Entity's Number	Activity
<b>U S Department of Education</b>				
<u>Direct Awards</u>				
	Higher Education - Institutional Aid	84 031	N/A	\$ 3,921,556
<u>Student Financial Assistance Cluster</u>				
	Federal Supplemental Educational Opportunity Grants	84 007	N/A	46,533
	Federal Work-Study Program	84 033	N/A	260,485
	Federal Perkins Loan Program	84 038	N/A	440,881
	Federal Pell Grant Program	84 063	N/A	9,110,940
	Federal Direct Student Loans	84 268	N/A	7,196,925
	Academic Competitiveness Grants	84 375	N/A	58,700
<u>TRIO Cluster</u>				
	TRIO - Student Support Services	84 042	N/A	377,966
	TRIO - Talent Search	84 044	N/A	430,337
	TRIO - Upward Bound	84 047	N/A	1,047,438
	TRIO - Educational Opportunity Centers	84 066	N/A	282,524
	<b>Total U S Department of Education</b>			<b>23,174,285</b>
<b>U S Department of Health and Human Services</b>				
<u>Direct Awards</u>				
<u>Research and Development Cluster</u>				
	Assets for Independence Demonstration Program	93 602	N/A	8,121
	Child Health and Human Development Extramural Research	93 865	N/A	60,957
<u>Pass-thru Entity Awards</u>				
	Substance Abuse and Mental Health Services Projects of Regional and National Significance	93 243	BH3-020447SUSLA	1,794
	<b>Total U S Department of Health and Human Services</b>			<b>70,872</b>
	<b>Total Expenditures of Federal Awards</b>			<b>\$ 24,955,173</b>
				(Concluded)

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SOUTHERN UNIVERSITY SYSTEM  
LAW CENTER  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2011

Federal Grantor/Program Name		Federal CFDA or Other Number	Pass Through Entity's Number	Activity
<u>U S Department of Agriculture</u>				
<u>Direct Awards</u>				
Agriculture Mediation Program		10 435	N/A	\$ 90,441
Total U S Department of Agriculture				90,441
<u>Internal Revenue Service</u>				
<u>Direct Awards</u>				
Low Income Taxpayer Clinic		21 008	N/A	46,622
Total U S National Science Foundation				46,622
<u>U S Department of Education</u>				
<u>Direct Awards</u>				
Higher Education - Institutional Aid		84 031B	N/A	2,939,876
Total U S. Department of Education				2,939,876
Total Expenditures of Federal Awards				\$ 3,076,939

The accompanying notes are an integral part of these schedules

**SOUTHERN UNIVERSITY SYSTEM  
AGRICULTURAL RESEARCH AND EXTENSION CENTER  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2011**

U.S. Department of Agriculture	Federal Grantor/Program Name	Federal CFDA or Other Number	Pass Through Entity's Number	Activity
<b>Direct Awards</b>				
U.S. Department of Agriculture	Cooperative State Research, Education, and Extension Service	10 206	N/A	\$ 165,392
	1890 Institution Capacity Building Grants	10 216	N/A	216 216
	Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	10 443	N/A	285,599
	Cooperative Extension Service	10 500	N/A	246 069
	Cochran Fellowship Program-International Training-Foreign Participant	10 962	N/A	30 584
<b>Research &amp; Development Cluster</b>				
U.S. Department of Agriculture	Cooperative Forestry Research	10 202	N/A	52 120
	Payments to 1890 Land-Grant Colleges and Tuskegee University	10 205	N/A	3
	Cooperative State Research, Education, and Extension Service	10 206	N/A	662
	1890 Institution Capacity Building Grants	10 216	N/A	503 691
	Agriculture and Food Research Initiative	10 310	N/A	105 085
<b>Awards From a Pass-Through Entity</b>				
U.S. Department of Agriculture	<u>Pass-Through, Purdue University</u>		2010-48869-20781/ 8000034349	125 704
	Cooperative Extension Service	10 500		
	<u>Pass-Through, University of Georgia</u>		RE675-153/3842578, RE675- 155/4690458 RE675- 161/4695228	
	Cooperative Extension Service	10 500		8,971
	<b>Total U.S. Department of Agriculture</b>			<b>1 740 096</b>

(Continued)

The accompanying notes are an integral part of these schedules

SOUTHERN UNIVERSITY SYSTEM  
AGRICULTURAL RESEARCH AND EXTENSION CENTER  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2011

Federal Grantor/Program Name		Federal CFDA or Other Number	Pass Through Entity's Number	Activity
U.S. Department of Justice				
Awards From a Pass-Through Entity				
Passed-Through 4-H National				
Juvenile Mentoring Program		16 726	OJPD-2010-JU-FX-0016	14,657
Total U.S. Department of Health and Human Services				14,657
Total Expenditures of Federal Awards				\$ 1,754,753

(Concluded)

**SOUTHERN UNIVERSITY SYSTEM  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2011**

**NOTE A – GENERAL**

**Nature of the University**

The Southern University System (the University), is a publicly supported institution of higher education. The University is a political subdivision of the State of Louisiana, as defined by Government Accounting Standards Board Statement No. 14 within the Executive Branch of government, under the management and supervision of the Southern University Board of Supervisors. However, the annual budget of the University and proposed changes to the degree programs, departments of instruction, et cetera, require the approval of the Board of Regents. The Board of Supervisors is comprised of 17 members appointed for a six-year term by the Governor with the consent of the Senate, and one student member appointed for a one-year term by a council composed of the student body presidents of the University. As a state agency, operations of the University's instructional programs are funded through annual lapsing appropriations made by the Louisiana Legislature.

The Southern University System is comprised of six separate agencies. These agencies are:

- 1 Board and System Administration,
- 2 Baton Rouge Campus,
- 3 New Orleans Campus,
- 4 Shreveport-Bossier City Campus,
- 5 Law Center, and
- 6 Agricultural Research and Extension Center

**Basis of Accounting and Presentation**

The accompanying Schedules of Expenditures of Federal Awards (the Schedules) present the activity of all federal financial assistance programs administered by the Southern University System. All expenditures of federal awards received directly from federal agencies and pass-through entities are included on the Schedules. Because the Schedules present only a selected portion of the activities of the System, it is not intended to and does not present either the financial position, changes in fund balances, or the current funds revenues, expenditures, or other changes of the University.

Annually, the State of Louisiana issues a Schedule of Expenditures of Federal Awards, which includes the activity contained in the accompanying Schedules of Expenditures of Federal Awards.

The accompanying Schedules of Expenditures of Federal Awards are presented using the modified accrual basis of accounting which is described in the notes to the University's component unit financial statements which are audited by the Legislative Auditors. The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

All federal grant expenditures, except Cooperative Extension (CFDA Number 10 500) and Payments to 1890 Land Grant Colleges and Tuskegee University (CFDA Number 10 205), are accounted for in the Current Funds-Restricted of the respective agency of the University. Grant expenditures relative to Cooperative Extension and Payments to 1890 Land Grant Colleges are accounted for in the Current Funds-Unrestricted of the Baton Rouge Campus.

**SOUTHERN UNIVERSITY SYSTEM  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2011**

**NOTE A – GENERAL, CONTINUED**

**Basis of Accounting and Presentation, continued**

The accompanying Schedules of Expenditures of Federal Awards has been prepared in the format as set forth in OMB Circular A-133 and the related Compliance Supplement. The purpose of the Schedule of Expenditures of Federal Awards is to present a summary of those activities of the Southern University System for the year ended June 30, 2011, which have been financed principally by the U S Government (federal awards). For purposes of the Schedules, federal awards include all federal assistance and procurement relationships entered into directly between the University and the federal government and sub-awards from non-federal organizations made under federally sponsored agreements.

**NOTE B – PROGRAM ACTIVITY, ORGANIZATION, AND FINANCING (PERKINS LOANS)**

The Perkins Loan Program, (the Program) formerly the National Direct Student Loan Program, is operated by the University under an agreement with the United States Department of Education. Each campus within the University maintains its own separate Loan Fund. The accounts of each Program are included among the Loan Funds for each campus within the University.

The Shreveport-Bossier City campus did not disburse any loans to students during the year ended June 30, 2011. Additionally, the campuses did not receive any federal capital contributions during the year ended June 30, 2011. The Baton Rouge and New Orleans campuses no longer participate in the Perkins Loan Program.

**SOUTHERN UNIVERSITY SYSTEM**  
**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2011**

**NOTE B – PROGRAM ACTIVITY, ORGANIZATION, AND FINANCING (PERKINS LOANS),  
CONTINUED**

Listed below is a brief summary of the loan activity as taken from the unaudited records for each campus

**SHREVEPORT-BOSSIER CAMPUS**

	Period from Inception to June 30, 2011 <u>(Unaudited)</u>	For the Year Ended <u>June 30, 2011</u>
<b>Contributions</b>		
Federal	\$ 941,904	\$ -
University	<u>104,656</u>	<u>-</u>
Total	<u>\$ 1,046,560</u>	<u>\$ -</u>
 <b>Repayments of Fund Capital</b>		
Federal	\$ 417,278	\$ -
University	<u>44,564</u>	<u>-</u>
Total	<u>\$ 461,842</u>	<u>\$ -</u>
 <b>Analysis of Loans Receivable</b>		
Balance, 07/01/10	\$ 1,364,255	\$ 443,226
Funds advanced/adjustments	<u>-</u>	<u>-</u>
Total	1,364,255	443,226
 Less Credits		
Collection	791,983	2,345
Cancellations -		
Teaching service/military	-	-
Death/disability	-	-
Bankruptcy	-	-
Other	-	-
 Defaulted loan principal assigned to Government	<u>-</u>	<u>-</u>
 Total credits	<u>923,374</u>	<u>2,345</u>
 Balance 06/30/11	<u>\$ 440,881</u>	<u>\$ 440,881</u>

**SOUTHERN UNIVERSITY SYSTEM  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2011**

**NOTE C – PELL GRANT PROGRAM**

The Pell Grant program provides eligible students with a foundation of financial aid to help defray the costs of post-secondary education. The University receives direct payment from the U S Department of Education for allowable administrative costs.

During the year ended June 30, 2011, each campus disbursed the following amounts for Pell Grants for the prior and current year, and received the following direct payments from the U S Department of Education for allowable administrative costs:

<u>Pell Campus</u>	<u>Expenditure</u>	<u>Administrative Cost Recovery</u>
Baton Rouge	\$ <u>21,853,726</u>	\$ <u>23,395</u>
New Orleans	\$ <u>10,903,910</u>	\$ <u>12,125</u>
Shreveport-Bossier City	\$ <u>9,110,940</u>	\$ <u>11,360</u>

**NOTE D – DIRECT STUDENT LOAN PROGRAM AND FEDERAL FAMILY EDUCATION LOAN PROGRAM**

The Student Loan Programs enable eligible students to borrow directly from a bank or other lending institutions, and a portion of the loan is guaranteed by the Federal Government. The loan activity is not required to be recorded in the accounting records of the University. During the year ended June 30, 2011, the following amounts were disbursed by each campus for the Direct Student Loan Program and the Federal Family Education Loan Program:

	<u>Federal Family Education Loan Expenditures</u>	<u>Federal Direct Student Loan Expenditures</u>
Baton Rouge	\$ <u>956,071</u>	\$ <u>66,969,484</u>
New Orleans	\$ <u>-</u>	\$ <u>22,844,232</u>
Shreveport-Bossier City	\$ <u>-</u>	\$ <u>7,196,925</u>



**SOUTHERN UNIVERSITY SYSTEM**  
**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2011**

**NOTE E – COLLEGE WORK-STUDY PROGRAM**

The University established the College Work-Study (CWS) Program pursuant to Title IV, Part C of the Higher Education Act of 1965, as amended. During the year ended June 30, 2011, the following amounts were disbursed by each campus for the CWS Program:

<u>Description</u>	<u>Expenditure</u>
<u><b>Baton Rouge Campus</b></u>	
Federal Expenditures	\$ 833,442
Administrative costs	<u>41,704</u>
Subtotal	875,146
Institutional matching	<u>-</u>
Total	<u><u>\$ 875,146</u></u>
<u><b>New Orleans Campus</b></u>	
Federal Expenditures	\$ 170,520
Administrative costs	<u>-</u>
Subtotal	170,520
Institutional matching	<u>-</u>
Total	<u><u>\$ 170,520</u></u>
<u><b>Shreveport-Bossier City Campus</b></u>	
Federal Expenditures	\$ 248,081
Administrative costs	<u>12,404</u>
Subtotal	260,485
Institutional matching	<u>-</u>
Total	<u><u>\$ 260,485</u></u>

The Baton Rouge, New Orleans and Shreveport-Bossier City Campuses elected and received approval from the U.S. Department of Education to waive the institutional matching requirement for the College Work-Study Program's approved funding level for the fiscal year ended June 30, 2011. Each campus was entitled to this waiver because of its participation in the Strengthening Historically Black Colleges Title III Program.

**SOUTHERN UNIVERSITY SYSTEM**  
**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2011**

**NOTE F – FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS**

The Federal Supplemental Educational Opportunity Grants (FSEOG) Program was established at the University in 1965 under Title IV, Part A of the Higher Education Act of 1965, as amended. During the year ended June 30, 2011, the following amounts were disbursed by each campus for the FSEOG Program.

<u>Description</u>	<u>Expenditure</u>
<u><b>Baton Rouge Campus</b></u>	
Federal Expenditures	\$ 821,755
Administrative costs	<u>37,641</u>
Subtotal	859,396
Institutional matching	<u>-</u>
Total	<u><u>\$ 859,396</u></u>
<u><b>New Orleans Campus</b></u>	
Federal Expenditures	\$ 42,305
Administrative costs	<u>-</u>
Subtotal	42,305
Institutional matching	<u>-</u>
Total	<u><u>\$ 42,305</u></u>
<u><b>Shreveport-Bossier City Campus</b></u>	
Federal Expenditures	\$ 44,312
Administrative costs	<u>2,221</u>
Subtotal	46,533
Institutional matching	<u>-</u>
Total	<u><u>\$ 46,533</u></u>

**SOUTHERN UNIVERSITY SYSTEM  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2011**

**NOTE G – STATE EXPENDITURES - PREVENTIVE MAINTENANCE**

As provided by Louisiana Revised Statute 17:3886(A), the University adopted a building and facility preventive maintenance program which was approved by the Louisiana Board of Regents. This program allows the University to retain any funds appropriated or allocated, which were unexpended and unobligated at the end of the fiscal year.

**NOTE H – AGENCY FUNDS**

This fund group represents funds for which the University acts as custodian or fiscal agent on behalf of others, such as student or faculty organizations and workshops.

**NOTE I – CONTINGENCIES**

Participation in Grant Loan Programs

The University administers and participates in certain federal and state programs as disclosed in the Schedules of Expenditures of Federal Awards in connection with the administration and operations of these programs, the University is to expend grant funds, and allocations in accordance with program guidelines and regulations. However, should the University have operated/administered the programs and/or grants in a manner which would be in noncompliance with the guidelines and regulations, the University may be required by funding sources to repay some portion or all of the grant award.

The audit disclosed certain items or transactions as questioned costs. The accompanying Schedules of Expenditures of Federal Awards have not been adjusted for those items. The ultimate resolution or determination as to whether the costs will be allowable or unallowable under the affected grants will be made by the related agencies and the various funding sources.

**NOTE J – MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

The Southern University System's major federal financial assistance programs for the year ended June 30, 2011 were determined at the entity level based on current year expenditures. Such programs are the Student Financial Assistance Cluster, State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act (Education Stabilization Fund), Education and Human Resources, TRIO Cluster, Higher Education – Institutional Aid, and the Research and Development Cluster.

**NOTE K – SUPPLEMENTARY FINANCIAL INFORMATION**

The Schedules of Disclosures for Federally Assisted Loans summarizes the amount of loans made or disbursed during the year for the Federal Family Education Loan.

The Schedules of Fixed Price Contracts summarizes the total amount of revenues received and expenses disbursed under fixed-price contracts.

**SOUTHERN UNIVERSITY SYSTEM  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2011**

**NOTE K – SUPPLEMENTARY FINANCIAL INFORMATION, CONTINUED**

The Schedules of Non-State Sub-Recipients of Major Federal Programs represent disbursements of major program funds to non-State of Louisiana sub-recipients

The Schedules of State Entity Sub-Recipients of Federal Programs represent disbursement of federal funds to State of Louisiana agencies

The Schedules of Disbursements of ARRA Funds to Sub-Recipients represent disbursements funded by the American Recovery Act to State of Louisiana and non-State of Louisiana sub-recipients

## **SUPPLEMENTARY INFORMATION**

**SCHEDULE I**

**SOUTHERN UNIVERSITY SYSTEM  
BOARD AND SYSTEM ADMINISTRATION  
SCHEDULE OF FEDERALLY ASSISTED LOANS  
FOR THE YEAR ENDED JUNE 30, 2011**

Federal Grantor/ Program Name	CFDA No or Other Identifying No	Loans Made or Disbursed	Loans Received	Outstanding Loan Balance	Principal and Interest Canceled
U S Department of Education - Federal Family Education Loans	84 032	\$ -	\$ -	N/A	N/A
U S Department of Education - Federal Direct Student Loans	84 268	\$ -	\$ -	N/A	N/A

SCHEDULE II

SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF FEDERALLY ASSISTED LOANS  
FOR THE YEAR ENDED JUNE 30, 2011

Federal Grantor/ Program Name	CFDA No. or Other Identifying No	Loans Made or Disbursed	Loans Received	Outstanding Loan Balance	Principal and Interest Canceled
U S Department of Education - Federal Family Education Loans	84 032	\$ 956,071	\$ 956,071	N/A	N/A
U S Department of Education - Federal Direct Student Loans	84 268	\$ 66,969,484	\$ 66,969,484	N/A	N/A

See Independent Auditors' Report

**SCHEDULE III**

**SOUTHERN UNIVERSITY SYSTEM  
NEW ORLEANS CAMPUS  
SCHEDULE OF FEDERALLY ASSISTED LOANS  
FOR THE YEAR ENDED JUNE 30, 2011**

<b>Federal Grantor/ Program Name</b>	<b>CFDA No. or Other Identifying No</b>	<b>Loans Made or Disbursed</b>	<b>Loans Received</b>	<b>Outstanding Loan Balance</b>	<b>Principal and Interest Canceled</b>
U S Department of Education - Federal Family Education Loans	84 032	\$ -	\$ -	N/A	N/A
U S Department of Education - Federal Direct Student Loans	84 268	\$ 22,844,232	\$ 22,844,232	N/A	N/A



**SCHEDULE IV**

**SOUTHERN UNIVERSITY SYSTEM  
SHREVEPORT - BOSSIER CITY CAMPUS  
SCHEDULE OF FEDERALLY ASSISTED LOANS  
FOR THE YEAR ENDED JUNE 30, 2011**

<b>Federal Grantor/ Program Name</b>	<b>CFDA No or Other Identifying No</b>	<b>Loans Made or Disbursed</b>	<b>Loans Received</b>	<b>Outstanding Loan Balance</b>	<b>Principal and Interest Canceled</b>
U S Department of Education - Federal Family Education Loans	84 032	\$ -	\$ -	N/A	N/A
U S Department of Education - Federal Direct Student Loans	84 268	\$ 7,196,925	\$ 7,196,925	N/A	N/A

SOUTHERN UNIVERSITY SYSTEM  
LAW CENTER  
SCHEDULE OF FEDERALLY ASSISTED LOANS  
FOR THE YEAR ENDED JUNE 30, 2011

Federal Grantor/ Program Name	CFDA No or Other Identifying No.	Loans Made or Disbursed	Loans Received	Outstanding Loan Balance	Principal and Interest Canceled
U S Department of Education - Federal Family Education Loans	84 032	\$ -	\$ -	N/A	N/A
U S Department of Education - Federal Direct Student Loans	84 268	\$ -	\$ -	N/A	N/A

SOUTHERN UNIVERSITY SYSTEM  
 AGRICULTURAL RESEARCH AND EXTENSION CENTER  
 SCHEDULE OF FEDERALLY ASSISTED LOANS  
 FOR THE YEAR ENDED JUNE 30, 2011

Federal Grantor/ Program Name	CFDA No or Other Identifying No	Loans Made or Disbursed	Loans Received	Outstanding Loan Balance	Principal and Interest Canceled
U S Department of Education - Federal Family Education Loans	84 032	\$ -	\$ -	N/A	N/A
U S Department of Education - Federal Direct Student Loans	84 268	\$ -	\$ -	N/A	N/A

**SOUTHERN UNIVERSITY SYSTEM  
BOARD AND SYSTEM ADMINISTRATION  
SCHEDULE OF FIXED-PRICE CONTRACTS  
FOR THE YEAR ENDED JUNE 30, 2011**

SCHEDULE VII

Source (Direct or Pass-Through) Cluster Name (if applicable) & Federal Grantor	Pass-Through Entity	Program Name	CFDA or Other Identifying No	Project Name	Award ID Number	Revenues
(1)	(1)	(1)	(1)	(1)	(1)	(1)

(1) Southern University - Board and System Administration did not receive any revenues under the terms of fixed-price contracts during the year ended June 30, 2011

See Independent Auditors' Report

SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF FIXED-PRICE CONTRACTS  
FOR THE YEAR ENDED JUNE 30, 2011

SCHEDULE VIII

Source (Direct or Pass-Through) Cluster Name (if applicable) & Federal Grantor	Pass-Through Entity	Program Name	CFDA or Other Identifying No	Project Name	Award ID Number	Revenues
<b><u>Direct Awards</u></b>						
U S Department of Defense	N/A	Basic and Applied Scientific Research	12 300	Tumbuku Academy USACE	N000140410587	\$ 427
U S Department of Defense	N/A	Flood Plans Management Service	12 104	Hydroacoustic Survey USACE NESP	W912P908D0501	29,542
U S Department of Defense	N/A	Flood Plans Management Service	12 104	Reno Bottoms Forest Restoration Navigation &	W912P908D0501	2,823
U S Department of Defense	N/A	Flood Plans Management Service	12 104	Environment	W912P908D0501	1,260
U S Department of Defense	N/A	Planning Assistance to State	12 110	ADR Damper Site Electromagnetic	TASKOR6	58,222
U S Department of Defense	N/A	Basic Scientific Research	12 300	Wave Nanocomposite	FA95500910367	158,441
U S Department of Defense	N/A	Basic and Applied Scientific Research	12 431	Cataly	W911NF0810415	183,576
<b><u>Awards From a Pass-Through Entity</u></b>						
U S Department of Defense	Shaw Environmental and Infrastructure Inc	Flood Plans Management Service	12 104	Picatinny Proj- Shaw Environmental Analytical Laboratory	PO 2272500P	6,196
U S Department of Defense	Tetra Tech EC, Inc	Basic And Applied Scientific Research	12 300	Hunter Point - Tetra Tech	1020877	25,461
U S Department of Defense	Tetra Tech EC, Inc	Basic And Applied Scientific Research	12 300	Earth Tech - Orate Landfill	1036773	6,354
U S Department of Defense	Earth Tech	Basic And Applied Scientific Research	12 300	Earth Tech - Orate Landfill	1036773	4,111
U S Department of Defense	Earth Tech	Basic And Applied Scientific Research	12 300	Earth Tech - Orate Landfill	1036773	262,321

(Continued)

SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF FIXED-PRICE CONTRACTS  
FOR THE YEAR ENDED JUNE 30, 2011

SCHEDULE VIII

Source (Direct or Pass-Through) Cluster Name (if applicable) & Federal Grantor	Pass-Through Entity	Program Name	CFDA or Other Identifying No	Project Name	Award ID Number	Revenues
<u>Awards From a Pass-Through Entity</u>						
U S Department of Defense	Shaw Environmental and Infrastructure Inc	Basic And Applied Scientific Research	12 300	Shaw Environmental Inc	09S12426H11	22,117
U S Department of Defense	Tetra Tech EC, Inc	Basic, Applied, And Advanced Research In Science And Engineering	12 630	Navy Weapons (NWIRP)	1036773 TASK5	6,000
U S Department of Defense	Tetra Tech EC, Inc	Basic, Applied, And Advanced Research In Science And Engineering	12 630	Tetra Tech Inc	1036773	219,983
U S Department of Defense	Tetra Tech EC, Inc	Basic, Applied, And Advanced Research In Science And Engineering	12 630	Tetra Tech Inc	1036773 TASK 7	23 184
U S Department of Defense	CH2M Hill Inc	Basic, Applied, And Advanced Research In Science And Engineering	12 630	Yorktown CTO 148 Background	P0935105	34,735
U S Department of Defense	CH2M Hill Inc	Basic, Applied, And Advanced Research In Science And Engineering	12 630	CH2MHILL	932817	8 533
U S Department of Defense	Tetra Tech EC Inc	Basic, Applied, And Advanced Research In Science And Engineering	12 630	Tetra Tech NUS, Inc	1055912	11,262
U S Department of Defense	CH2M Hill Inc	Basic, Applied, And Advanced Research In Science And Engineering	12 630	CH2MHILL	PO 932286	12 808
U S Department of Defense	Tetra Tech EC Inc	Basic, Applied, And Advanced Research In Science And Engineering	12 630	Tetra Tech Task 11_BOR1036773	1036773-TASK ORDER 11	30,963
U S Department of Defense	Shaw Environmental and Infrastructure Inc	Mathematical Sciences Grants Program	12 901	CH2MHILL	P0929169	4,252
U S Department of Defense	Shaw Environmental and Infrastructure Inc	N/A	12 unknown	Wabaunsee	P0 544773	1,512
U S Department of Defense	Shaw Environmental and Infrastructure Inc	N/A	12 unknown	Sioux City Range Air to Ground	P0 526510	2,474
U S Department of Defense	Shaw Environmental and Infrastructure Inc	N/A	12 unknown	Gunnery	P0 531202	7,530
U S Department of Defense	Shaw Environmental and Infrastructure Inc	N/A	12 unknown	Watertown Rifle Range	P0 538918	1,102
U S Department of Defense	Shaw Environmental and Infrastructure Inc	N/A	12 unknown	Strother Field	P0 540983	4,747

(Continued)

See Independent Auditors' Report

SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF FIXED-PRICE CONTRACTS  
FOR THE YEAR ENDED JUNE 30, 2011

Source (Direct or Pass-Through) Cluster Name (if applicable) & Federal Grantor	Pass-Through Entity	Program Name	CFDA or Other Identifying No	Project Name	Award ID Number	Revenues
NASA	Jacobs Technology Inc	Science	43 001	NASA/Jacobs Technology Michoud Assembly Facility Manufacturing Support	HBCU-BOA-00 TASK ORDER 001MAF	408,450
NASA	Jacobs Technology Inc	Science	43 001	Jacobs Technology	HBC-BOA-00 TASK ORDER 13	11 719
NASA	Jacobs Technology Inc	Science	43 001	Jacobs Technology	HBC-BOA-00 TASK ORDER 14	29,596
NASA	Jacobs Technology Inc	Science	43 001	Jacobs Technology	HBC-BOA-00 TASK ORDER 12	25,793
NASA	United Negro College Fund	Aeronautics	43 002	LONI	NNX09AV17A	13,665
Department of Health and Human Services	McFarland and Associates	Substance Abuse and Mental Health Services	93 243	Fee Free/Fee Safe	280-02-0505	74,098

Total                      \$    1 693,256  
(Concluded)

Awards From a Pass-Through Entity.

**SCHEDULE IX**

**SOUTHERN UNIVERSITY SYSTEM  
NEW ORLEANS CAMPUS  
SCHEDULE OF FIXED-PRICE CONTRACTS  
FOR THE YEAR ENDED JUNE 30, 2011**

Source (Direct or Pass-Through) Cluster Name (if applicable) & Federal Grantor	Pass-Through Entity	Program Name	CFDA or Other Identifying No	Project Name	Award ID Number	Revenues
(1)	(1)	(1)	(1)	(1)	(1)	(1)

(1) Southern University - New Orleans Campus did not receive any revenues under the terms of fixed-price contracts during the year ended June 30, 2011



**SCHEDULE X**

**SOUTHERN UNIVERSITY SYSTEM  
SHREVEPORT - BOSSIER CITY CAMPUS  
SCHEDULE OF FIXED-PRICE CONTRACTS  
FOR THE YEAR ENDED JUNE 30, 2011**

Source (Direct or Pass-Through) Cluster Name (if applicable) & Federal Grantor	Pass-Through Entity	Program Name	CFDA or Other Identifying No	Project Name	Award ID Number	Revenues
(1)	(1)	(1)	(1)	(1)	(1)	(1)

(1) Southern University - Shreveport - Bossier City Campus did not receive any revenues under the terms of fixed-price contracts during the year ended June 30, 2011

**SCHEDULE XI**

**SOUTHERN UNIVERSITY SYSTEM  
LAW CENTER  
SCHEDULE OF FIXED-PRICE CONTRACTS  
FOR THE YEAR ENDED JUNE 30, 2011**

Source (Direct or Pass-Through) Cluster Name (if applicable) & Federal Grantor	Pass-Through Entity	Program Name	CFDA or Other Identifying No	Project Name	Award ID Number	Revenues
(1)	(1)	(1)	(1)	(1)	(1)	(1)

(1) Southern University - Law Center did not receive any revenues under the terms of fixed-price contracts during the year ended June 30, 2011

**SCHEDULE XII**

**SOUTHERN UNIVERSITY SYSTEM  
AGRICULTURAL RESEARCH AND EXTENSION CENTER  
SCHEDULE OF FIXED-PRICE CONTRACTS  
FOR THE YEAR ENDED JUNE 30, 2011**

Source (Direct or Pass-Through) Cluster Name (if applicable) & Federal Grantor	Pass-Through Entity	Program Name	CFDA or Other Identifying No	Project Name	Award ID Number	Revenues
(1)	(1)	(1)	(1)	(1)	(1)	(1)

(1) Southern University - Agricultural Research and Extension Center did not receive any revenues under the terms of fixed-price contracts during the year ended June 30, 2011

**SCHEDULE XIII**

**SOUTHERN UNIVERSITY SYSTEM  
BOARD AND SYSTEM ADMINISTRATION  
SCHEDULE OF NON-STATE SUB-RECIPIENTS OF MAJOR FEDERAL PROGRAMS  
FOR THE YEAR ENDED JUNE 30, 2011**

Federal Grantor	CFDA or Other Identifying No	Award ID Number	Major Program Name and Cluster Name, when applicable	Amount of Major Program Funds Disbursed to		Name of Non-State Sub-recipient
				Non-State Sub-recipient	Sub-recipient	
(1)	(1)	(1)	(1)	(1)	(1)	(1)

(1) Southern University - Board and System Administration - did not disburse any federal program funds to non-state sub-recipients during the year ended June 30, 2011

**SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF NON-STATE SUB-RECIPIENTS OF MAJOR FEDERAL PROGRAMS  
FOR THE YEAR ENDED JUNE 30, 2011**

Federal Grantor	CFDA or Other Identifying No	Award ID Number	Major Program Name and Cluster Name, when applicable	Amount of Major Program Funds Disbursed to Non-State		Name of Non-State Sub-recipient
				Sub-recipient	Sub-recipient	
U S Department of Defense	12 104	W912P908D0501	Flood Plains Management Service	\$	29,542	The National Great Rivers
U S Department of Defense	12 104	W912P908D0501	Flood Plains Management Service		2,823	The National Great Rivers
		W912P908D0501	TASK ORDER			
U S Department of Defense	12 104	0002	Flood Plains Management Service		1,260	The National Great Rivers
U S Department of Defense	12 110	W912P908D0501	Planning Assistance To States		58,222	Archaeological Research Ctr of St L
U S Department of Defense	12 300	P0416632	Basic And Applied Scientific Research		20,393	Testamerica
U S Department of Defense	12 300	1,036,773 000	Basic And Applied Scientific Research		6,354	Testamerica
U S Department of Defense	12 300	09512426H716	Basic And Applied Scientific Research		4,111	Testamerica
		10236773-TASK				
U S Department of Defense	12 300	11	Basic And Applied Scientific Research		93,072	Testamerica
U S Department of Defense	12 300	09S12542H116	Basic And Applied Scientific Research		262,321	Testamerica
		FA4890-06-D-0010				
U S Department of Defense	12 300	P0#512567	Basic And Applied Scientific Research		22,117	Microbac Laboratories, Inc
U S Department of Defense	12 630	1036773 TASK5	Basic, Applied, And Advanced Research In Science And Engineering		6,000	Testamerica
U S Department of Defense	12 630	1036773	Basic, Applied, And Advanced Research In Science And Engineering		219,983	Testamerica
U S Department of Defense	12 630	1036773 TASK 7	Basic, Applied, And Advanced Research In Science And Engineering		23,184	Testamerica
U S Department of Defense	12 630	N62470-08-D-1000	Basic, Applied, And Advanced Research In Science And Engineering		7,087	Testamerica
U S Department of Defense	12 630	P0935105	Basic, Applied, And Advanced Research In Science And Engineering		34,735	Testamerica
U S Department of Defense	12 630	932,817 000	Basic, Applied, And Advanced Research In Science And Engineering		8,533	Testamerica
U S Department of Defense	12 901	P0929169	Mathematical Sciences Grants Program		3,687	Testamerica
U S Department of Defense	12 unknown	P0 544773	N/A		1,512	Testamerica
U S Department of Defense	12 unknown	P0#590813	N/A		10,836	Accutest Laboratories
U S Department of Defense	12 unknown	P0#590813	N/A		22,116	Testamerica
U S Department of Defense	12 unknown	P0#590813	N/A		54,553	Accutest Laboratories

(Continued)

SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF NON-STATE SUB-RECIPIENTS OF MAJOR FEDERAL PROGRAMS  
FOR THE YEAR ENDED JUNE 30, 2011

Federal Grantor	CFDA or Other Identifying No	Award ID Number	Major Program Name and Cluster Name, when applicable	Amount of Major Program Funds Disbursed to		Name of Non-State Sub-recipient
				Non-State	Sub-recipient	
U S Department of Defense	12 unknown	P0 526510	N/A	2,474	Testamerica	
U S Department of Defense	12 unknown	P0 531202	N/A	7,530	Testamerica	
U S Department of Defense	12 unknown	P0 538918	N/A	1,102	Testamerica	
U S Department of Defense	12 unknown	P0 540983	N/A	4,747	Testamerica	
U S Department of Defense	12 630	1055912	Basic, Applied, And Advanced Research In Science And Engineering	11,262	Gel Laboratories, Inc	
U S Department of Defense	12 630	PO 932286	Basic, Applied, And Advanced Research In Science And Engineering	12,808	Testamerica	
U S Department of Defense	12 300	1036773 TASK 9	Basic And Applied Scientific Research	2,538	Testamerica	
U S Department of Defense	12 630	PO 939360, CTO-0023	Basic, Applied, And Advanced Research In Science And Engineering	3,457	Testamerica	
			Sub-total	938,359		
U S Department of Energy	81 089	51254	Fossil Energy Research And Development	1,048	Testamerica	
U S Department of Energy	81 089	DEFG2608NT0001471	Fossil Energy Research And Development	10,033	University	
U S Department of Energy	81 089	DEFG2608NT0001471	Fossil Energy Research And Development	5,000	International	
			Sub-total	16,081		
Department of Health and Human Services	93 859	1S06GM076530-02	Biomedical Research and Research Training	80,336	North Carolina A & T State University	
Department of Health and Human Services	93 142	1010877	NIEHS Hazardous Waste Workers Health and Safety Training	25,461	Testamerica	
			Sub-total	105,797		

(Continued)

SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF NON-STATE SUB-RECIPIENTS OF MAJOR FEDERAL PROGRAMS  
FOR THE YEAR ENDED JUNE 30, 2011

Federal Grantor	CFDA or Other Identifying No	Award ID Number	Major Program Name and Cluster Name, when applicable	Amount of Major Program Funds Disbursed to		Name of Non-State Sub-recipient
				Non-State Sub-recipient	Non-State Sub-recipient	
Department of Housing and Urban Development	14 520	HBCU08LA020	Historically Black College and University Program	10,000	10,000	UEP Gulf Coast, Inc
				Sub-total	10,000	
Environmental Protection Agency	66 unknown	10-B127-490000	N/A	123,040	123,040	Testamerica
				Sub-total	123,040	
	43 001	HBCU-BOA-00 TASK ORDER 001MAF	Science	50,400	50,400	EIG, LLC
				Sub-total	50,400	
NASA	43 001	HBCU-BOA-00 TASK ORDER 001MAF	Science	52,000	52,000	Burns & McDonnell
				Sub-total	102,400	
National Science Foundation National Science Foundation	47 041 47 041	PHY-0355471 PO2272500P	Engineering Grants Mathematical and Physical Sciences	28,175	28,175	
				6,196	6,196	
				Sub-total	34,371	
				Total	\$ 1,330,047	

(Concluded)

SOUTHERN UNIVERSITY SYSTEM  
NEW ORLEANS CAMPUS  
SCHEDULE OF NON-STATE SUB-RECIPIENTS OF MAJOR FEDERAL PROGRAMS  
FOR THE YEAR ENDED JUNE 30, 2011

Federal Grantor	CFDA or Other Identifying No	Award ID Number	Major Program Name and Cluster Name, when applicable	Amount of Major Program Funds Disbursed to		Name of Non-State Sub-recipient
				Non-State Sub-recipient	Non-State Sub-recipient	
(1)	(1)	(1)	(1)	(1)	(1)	(1)

(1) Southern University - New Orleans campus - did not disburse any federal program funds to non-state sub-recipients during the year ended June 30, 2011



SOUTHERN UNIVERSITY SYSTEM  
SHREVEPORT - BOSSIER CITY CAMPUS  
SCHEDULE OF NON-STATE SUB-RECIPIENTS OF MAJOR FEDERAL PROGRAMS  
FOR THE YEAR ENDED JUNE 30, 2011

Federal Grantor	CFDA or Other Identifying No.	Award ID Number	Major Program Name and Cluster Name, when applicable	Amount of Major Program Funds Disbursed to		Name of Non-State Sub-recipient
				Non-State	Sub-recipient	
(1)	(1)	(1)	(1)	(1)	(1)	(1)

(1) Southern University - Shreveport-Bossier City Campus- did not disburse any federal program funds to non-state sub-recipients during the year ended June 30, 2011

SOUTHERN UNIVERSITY SYSTEM  
LAW CENTER  
SCHEDULE OF NON-STATE SUB-RECIPIENTS OF MAJOR FEDERAL PROGRAMS  
FOR THE YEAR ENDED JUNE 30, 2011

Federal Grantor	CFDA or Other Identifying No	Award ID Number	Major Program Name and Cluster Name, when applicable	Amount of Major Program Funds Disbursed to		Name of Non-State Sub-recipient
				Non-State Sub-recipient	Non-State Sub-recipient	
(1)	(1)	(1)	(1)	(1)	(1)	(1)

(1) Southern University - Law Center campus - did not disburse any federal program funds to non-state sub-recipients during the year ended June 30, 2011

SOUTHERN UNIVERSITY SYSTEM  
 AGRICULTURAL RESEARCH AND EXTENSION CENTER  
 SCHEDULE OF NON-STATE SUB-RECIPIENTS OF MAJOR FEDERAL PROGRAMS  
 FOR THE YEAR ENDED JUNE 30, 2011

SCHEDULE XVIII

Federal Grantor	CFDA or Other Identifying No	Award ID Number	Major Program Name and Cluster Name, when applicable	Amount of Major Program Funds Disbursed to		Name of Non-State Sub-recipient
				Non-State	Sub-recipient	
U S Department of Agriculture	10 216	2008-38820-04791	1890 Institution Capacity Building Grants	54,608		Texas Tech
U S Department of Agriculture	10 310	2010-85212-20578	Agriculture and Food Research Initiative (AFRI)	13,456		Texas Agrilife
U S Department of Agriculture	10 500	2010-48869-20781	Cooperative Extension Service	14,538		Mississippi State
U S Department of Agriculture	10 500	2010-48869-20781	Cooperative Extension Service	1,852		Alcorn University
Total				\$	84,454	

**SOUTHERN UNIVERSITY SYSTEM**  
**BOARD AND SYSTEM ADMINISTRATION**  
**SCHEDULE OF STATE ENTITY SUB-RECIPIENTS OF FEDERAL PROGRAMS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

**SCHEDULE XIX**

Federal Grantor and CFDA or Other Identifying No	Award or Sub-award Number	Federal Program Name and Cluster Name, when applicable	Amount of Federal Program Funds Disbursed to State Agency, Hospital, College, or University	Name of State Agency, Hospital, College or University Sub-recipient
(1)	(1)	(1)	(1)	(1)

(1) Southern University - Board and System Administration - did not disburse any federal program funds to state agency/university sub-recipients during the year ended June 30, 2011

SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF STATE ENTITY SUB-RECIPIENTS OF FEDERAL PROGRAMS  
FOR THE YEAR ENDED JUNE 30, 2011

Federal Grantor and CFDA or Other Identifying No	Award or Sub-award Number	Federal Program Name and Cluster Name, when applicable	Amount of Federal Program Funds Disbursed to		Name of State Agency, Hospital, College or University Sub-recipient
			State Agency, Hospital, College, or University		
U S DEPARTMENT OF DEFENSE 12 300	N000140810955	Basic And Applied Scientific Research	61,902		Louisiana State University
		Sub-total	61,902		
NATIONAL SCIENCE FOUNDATION 47 049	PHY-0917543	Mathematical And Physical Sciences	96,477		Louisiana Board of Regents
47 076	HRD-0734845	Education And Human Resources	31,257		Louisiana State University
47 076	DUE-0733802	Education And Human Resources	30,567		Louisiana State University
47 076	HRD-0811453	Education And Human Resources	4,963		Louisiana State University
47 076	HRD-0932300	Education And Human Resources	176,226		Louisiana State University
		Sub-total	339,490		
		Total	\$	401,392	

SOUTHERN UNIVERSITY SYSTEM  
NEW ORLEANS CAMPUS  
SCHEDULE OF STATE ENTITY SUB-RECIPIENTS OF FEDERAL PROGRAMS  
FOR THE YEAR ENDED JUNE 30, 2011

Federal Grantor and CFDA or Other Identifying No	Award or Sub-award Number	Federal Program Name and Cluster Name, when applicable	Amount of Federal Program Funds Disbursed to State Agency, Hospital, College, or University	Name of State Agency, Hospital, College or University Sub-recipient
(1)	(1)	(1)	(1)	(1)

(1) Southern University - New Orleans Campus - did not disburse any federal program funds to state agency/university sub-recipients during the year ended June 30, 2011

**SCHEDULE XXII**

**SOUTHERN UNIVERSITY SYSTEM  
SHREVEPORT - BOSSIER CITY CAMPUS  
SCHEDULE OF STATE ENTITY SUB-RECIPIENTS OF FEDERAL PROGRAMS  
FOR THE YEAR ENDED JUNE 30, 2011**

Federal Grantor and CFDA or Other Identifying No	Award or Sub-award Number	Federal Program Name and Cluster Name, when applicable	Amount of Federal Program Funds Disbursed to State Agency, Hospital, College, or University	Name of State Agency, Hospital, College or University Sub-recipient
(1)	(1)	(1)	(1)	(1)

(1) Southern University - Shreveport-Bossier City Campus - did not disburse any federal program funds to state agency/university sub-recipients during the year ended June 30, 2011

SOUTHERN UNIVERSITY SYSTEM  
LAW CENTERSCHEDULE OF STATE ENTITY SUB-RECIPIENTS OF FEDERAL PROGRAMS  
FOR THE YEAR ENDED JUNE 30, 2011

Federal Grantor and CFDA or Other Identifying No	Award or Sub-award Number	Federal Program Name and Cluster Name, when applicable	Amount of Federal Program Funds Disbursed to		Name of State Agency, Hospital, College or University Sub-recipient
			State Agency, Hospital, College, or University		
(1)	(1)	(1)	(1)	(1)	(1)

(1) Southern University - Law Center - did not disburse any federal program funds to state agency/university sub-recipients during the year ended June 30, 2011



SOUTHERN UNIVERSITY SYSTEM  
 AGRICULTURAL RESEARCH AND EXTENSION CENTER  
 SCHEDULE OF STATE ENTITY SUB-RECIPIENTS OF FEDERAL PROGRAMS  
 FOR THE YEAR ENDED JUNE 30, 2011

Federal Grantor and CFDA or Other Identifying No	Award or Sub-award Number	Federal Program Name and Cluster Name, when applicable	Amount of Federal Program Funds Disbursed to		Name of State Agency, Hospital, College or University Sub-recipient
			State Agency, Hospital, College, or University		
U S DEPARTMENT OF AGRICULTURE					
10 216	2010-85212-20578	1890 Institution Capacity Building Grants	\$	72,465	Louisiana State University
10 310	2008-38814-04771	(AFRI)		29,914	Louisiana State University
10 500	2010-48869-20781	Cooperative Extension Service		56,695	Louisiana State University
Total			\$	159,074	

SOUTHERN UNIVERSITY SYSTEM  
BOARD AND SYSTEM ADMINISTRATION  
SCHEDULE OF DISBURSEMENTS OF ARRA FUNDS TO SUB-RECIPIENTS  
FOR THE YEAR ENDED JUNE 30, 2011

Federal Grantor	CFDA or Other Identifying No	Award ID Number	Major Program Name and Cluster Name, when applicable	Amount of	
				ARRA Program Funds Disbursed to Sub-recipient	State/Non-State Sub-recipient
(1)	(1)	(1)	(1)	(1)	(1)

(1) Southern University - Board and System Administration - did not disburse any ARRA funds to sub-recipients during the year ended June 30, 2011

SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF DISBURSEMENTS OF ARRA FUNDS TO SUB-RECIPIENTS  
FOR THE YEAR ENDED JUNE 30, 2011

Federal Grantor	CFDA or Other Identifying No	Award ID Number	Major Program Name and Cluster Name, when applicable	Amount of		State/Non-State Sub-recipient
				ARRA Program Funds Disbursed to Sub-recipient		
U S Department of Defense	12 630	W912P908D0501	ARRA-Basic, Applied and Advanced Research in Science and Engineering	\$ 70,672		Lewis and Clark Community College
Total				\$ 70,672		

SOUTHERN UNIVERSITY SYSTEM  
NEW ORLEANS CAMPUS  
SCHEDULE OF DISBURSEMENTS OF ARRA FUNDS TO SUB-RECIPIENTS  
FOR THE YEAR ENDED JUNE 30, 2011

Federal Grantor	CFDA or Other Identifying No.	Award ID Number	Major Program Name and Cluster Name, when applicable	Amount of ARRA Program Funds Disbursed to	
				Sub-recipient	State/Non-State Sub-recipient
(1)	(1)	(1)	(1)	(1)	(1)

(1) Southern University - New Orleans Campus - did not disburse any ARRA funds to sub-recipients during the year ended June 30, 2011

**SOUTHERN UNIVERSITY SYSTEM  
SHREVEPORT BOSSIER CITY CAMPUS  
SCHEDULE OF DISBURSEMENTS OF ARRA FUNDS TO SUB-RECIPIENTS  
FOR THE YEAR ENDED JUNE 30, 2011**

Federal Grantor	CFDA or Other Identifying No	Award ID Number	Major Program Name and Cluster Name, when applicable	Amount of ARRA Program Funds Disbursed to		State/Non-State Sub-recipient
				Sub-recipient		
(1)	(1)	(1)	(1)	(1)		(1)

(1) Southern University - Shreveport Bossier City Campus - did not disburse any ARRA funds to sub-recipients during the year ended June 30, 2011

SOUTHERN UNIVERSITY SYSTEM  
LAW CENTER  
SCHEDULE OF DISBURSEMENTS OF ARRA FUNDS TO SUB-RECIPIENTS  
FOR THE YEAR ENDED JUNE 30, 2011

Federal Grantor	CFDA or Other Identifying No	Award ID Number	Major Program Name and Cluster Name, when applicable	Amount of ARRA Program Funds Disbursed to	
				Sub-recipient	State/Non-State Sub-recipient
(1)	(1)	(1)	(1)	(1)	(1)

(1) Southern University - Law Center - did not disburse any ARRA funds to sub-recipients during the year ended June 30, 2011

**SOUTHERN UNIVERSITY SYSTEM  
AGRICULTURAL RESEARCH AND EXTENSION CENTER  
SCHEDULE OF DISBURSEMENTS OF ARRA FUNDS TO SUB-RECIPIENTS  
FOR THE YEAR ENDED JUNE 30, 2011**

Federal Grantor	CFDA or Other Identifying No	Award ID Number	Major Program Name and Cluster Name, when applicable	Amount of	
				ARRA Program Funds Disbursed to Sub-recipient	State/Non-State Sub-recipient
(1)	(1)	(1)	(1)	(1)	(1)

(1) Southern University - Agricultural Resource and Extension Center - did not disburse any ARRA funds to sub-recipients during the year ended June 30, 2011

## **OTHER INDEPENDENT AUDITORS' REPORTS**



# Silva Gurtner & Abney

Certified Public Accountants & Consultants

Brent A. Silva, CPA  
Craig A. Silva, CPA\*  
Thomas A. Gurtner, CPA\*  
Kenneth J. Abney, CPA, MS Tax\*  
\*Limited Liability Company

## **REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Dr. Ronald Mason, Jr., President  
Southern University System  
Baton Rouge, Louisiana

We have audited the Schedules of Expenditures of Federal Awards of Southern University System as of and for the year ended June 30, 2011, and have issued our report thereon dated March 27, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### **Internal Control over Financial Reporting**

In planning and performing our audit, we considered Southern University System's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the Schedules of Expenditures of Federal Awards, but not for the purpose of expressing an opinion on the effectiveness of Southern University System's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Southern University System's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of Southern University System's Schedules of Expenditures of Federal Awards will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Southern University System's Schedules of Expenditures of Federal Awards are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreement, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests of compliance disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended for the information and use of the President, management, federal awarding agencies, pass-through entities, and the Louisiana Legislative Auditor. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Silva Gurtner & Abney, LLC*

March 27, 2012

# Silva Gurtner & Abney

Certified Public Accountants & Consultants

Brent A. Silva, CPA  
Craig A. Silva, CPA\*  
Thomas A. Gurtner, CPA\*  
Kenneth J. Abney, CPA, MS Tax\*

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## **REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH OF THE MAJOR PROGRAMS AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-133**

Dr. Ronald Mason, Jr., President  
Southern University System  
Baton Rouge, Louisiana

### **Compliance**

We have audited the compliance of Southern University System with the types of compliance requirements described in the US Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2011. The component unit financial statements were audited by the State of Louisiana's Legislative Auditor whose report had not been issued as of our report issuance date. Southern University System's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Southern University System's management. Our responsibility is to express an opinion on Southern University System's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Southern University System's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Southern University System's compliance with those requirements.

In our opinion, Southern University System complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2011. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2011-1.

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## Internal Control over Compliance

The management of Southern University System is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Southern University System's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Southern University System's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2011-1 to be a significant deficiency.

Southern University System's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the Southern University System's response and, accordingly, we express no opinion on it.

This report is intended for the information and use of the President, management, federal awarding agencies, pass-through entities, and the Louisiana Legislative Auditor. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Silva Gurtner & Abney, LLC*

March 27, 2012

**SOUTHERN UNIVERSITY SYSTEM  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
SUMMARY OF THE INDEPENDENT AUDITORS' RESULTS  
FOR THE YEAR ENDED JUNE 30, 2011**

**Section I - Summary of Auditors' Results**

Financial Statements

Type of auditors' report issued  
on the Schedule of Expenditures of Federal Awards Unqualified

Internal control over financial reporting

Material weaknesses identified? \_\_\_\_\_ yes      X      no

Significant deficiencies identified  
not considered to be material weaknesses? \_\_\_\_\_ yes      X      none reported

Noncompliance material to financial statements noted \_\_\_\_\_ yes      X      no

Federal Awards

Internal control over major programs

Material weaknesses identified? \_\_\_\_\_ yes      X      no

Significant deficiencies identified  
not considered to be material weaknesses? \_\_\_\_\_   X   yes    \_\_\_\_\_ none reported

Type of auditors' report issued on compliance  
for major programs Unqualified

Any audit findings disclosed that are required  
to be reported in accordance with  
Circular A-133, Section 510 (a)? \_\_\_\_\_   X   yes    \_\_\_\_\_ no

Identification of major programs

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
47 076	Education and Human Resources
84 031	Higher Education – Institutional Aid
84 394	ARRA-State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act (Education Stabilization Fund)
Various	Research and Development Cluster
Student Financial Assistance Cluster	
84 007	Federal Supplemental Educational Opportunity Grants
84 032	Federal Family Education Loans
84 033	Federal Work-Study Program
84 063	Federal Pell Grant Program
84 375	Academic Competitiveness Grants
84 376	National Science and Mathematics Access to Retain Talent (SMART) Grants
84 379	Teacher Education Assistance for College and Higher Education Grants
93 925	Scholarships for Health Professions Students from Disadvantaged Backgrounds
TRIO Cluster	
84 042	TRIO-Student Support Services
84 044	TRIO-Talent Search
84 047	TRIO-Upward Bound
84 066	TRIO - Educational Opportunity Centers
84 217	TRIO-McNair Post-Baccalaureate Achievement

Dollar threshold used to distinguish between Type A and Type B programs

<u>Program</u>	<u>Amount</u>
Type A	\$ 1,776,811

Auditee qualified as low-risk audit? \_\_\_\_\_   No   \_\_\_\_\_

**SOUTHERN UNIVERSITY SYSTEM  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FINANCIAL STATEMENT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2011**

**SCHEDULE II**

There were no financial statement findings noted

**SCHEDULE III**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS -**  
**FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**SOUTHERN UNIVERSITY SYSTEM  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
NEW ORLEANS CAMPUS  
FOR THE YEAR ENDED JUNE 30, 2011**

**SCHEDULE III**

**INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE**

**Audit Finding Reference Number**

**Questioned Cost**

2011-1 - Return of Title IV Funds

\$3,330

**Federal Program and Specific Federal Award Identification**

**CFDA Title and Number**

84 268 - Federal Direct Student Loans

**Federal Agencies**

U S Department of Education

**Pass-Through Entity**

None

**Criteria** OMB Circular A-133 Compliance Supplement, Part 5 Section (N) (4) specifies that when a student receives Title IV assistance and withdraws from an institution, the institution must determine the amount of Title IV aid earned by the student as of the withdrawal date. The difference between any amounts earned that is less than the amount disbursed must be returned to the Title IV program within the prescribed time frame.

**Condition**

a Four (4) students out of ten (10) tested whose funds were required to be returned by the University were not returned within the prescribed forty-five (45) days.

b Two (2) student out of ten (10) tested whose funds were required to be returned by the University were returned but not within the prescribed forty-five (45) days.

c One (1) student out of ten (10) tested whose funds were required to be returned by the University were returned but not within the prescribed forty-five (45) days and for the incorrect amount.

**Cause:** The University failed to adhere to established procedures in processing certain refunds.

**Effect:** The University has not complied with Title IV regulations that specify if a student withdraws from school, a refund must be remitted to the Title IV program in accordance with prescribed time frames.

**Recommendation** Management should immediately make the necessary steps to return the funds by de-obligation to the Department of Education and implement procedures to ensure compliance within the prescribed time frames.

**Management's corrective action plan:** To ensure future compliance with OMB Circular A-133, the initial steps have been taken with the implementation of the Banner Student and Banner Financial Aid modules. This provides the venue for a greater use of available technology and minimizes the amount of manual intervention in this process. Management will, as suggested, review Title IV Funds to ensure that de-obligations are initiated timely, however, future calculations should be void of errors as the calculation is done within the Banner software.



**SOUTHERN UNIVERSITY SYSTEM  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
BATON ROUGE CAMPUS  
FOR THE YEAR ENDED JUNE 30, 2011**

**INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE**

**Audit Finding Reference Number**

**Questioned Cost**

2010-1 - Late submission of ARRA reports under section 1512

None noted

**Federal Program and Specific Federal Award Identification**

**CFDA Title and Number**

47 082 - ARRA-TRANS-NSF Recovery Act Research Support

93.701 - ARRA-TRANS-NIH Recovery Act Research Support

**Federal Agencies**

47 082 - U S National Science Foundation

93 701 - U S Department of Health and Human Services

**Pass-Through Entity**

Not applicable

**Condition** Two (2) reports out of twelve (12) tested were submitted after ten calendar days after each calendar quarter as required by section 1512 In addition, one (1) report out of twelve (12) tested could not be located

**Recommendation** Management should assign secondary personnel responsible to submit the reports while the principal investigator was unavailable

**Current status:** Resolved The University strengthened our internal control for monitoring report submissions This included ensuring that the responsibility for financial reporting for SUBR is centralized with the Division of Finance and Administration The accounting and reporting function is assigned to our Sponsored Program Compliance Accountant with the area under the auspice of the Associate Comptroller for Sponsored Program Accounting, Policy Development and Operational Compliance

**SOUTHERN UNIVERSITY SYSTEM  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
NEW ORLEANS CAMPUS  
FOR THE YEAR ENDED JUNE 30, 2011**

**INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE, CONTINUED**

<u><b>Audit Finding Reference Number</b></u>	<u><b>Questioned Cost</b></u>
2010-2 - Verification	\$ 7,088

**Federal Program and Specific Federal Award Identification**

**CFDA Title and Number**

84 063 - Federal Pell Grant Program

84 032 - Federal Family Education Loans (FFEL)

84 007 - Federal Supplemental Educational Opportunity Grant (SEOG)

**Federal Agencies**

U S Department of Education

**Pass-Through Entity**

None

**Condition** Two (2) students out of twenty five (25) tested had verification information that conflicted with the verified documentation

**Recommendation** Management should adhere to established procedures to ensure that all verification information is obtained, verified, and corrected prior to the disbursement of financial aid

**Current status:** Resolved Management has adhered to established procedures to ensure that all verification information is obtained and verified prior to the disbursement of financial aid

<u><b>Audit Finding Reference Number</b></u>	<u><b>Questioned Cost</b></u>
2010-3 - Return of Title IV Funds	None noted

**Federal Program and Specific Federal Award Identification**

**CFDA Title and Number**

84 063 - Federal Pell Grant Program

84 032 - Federal Family Education Loans (FFEL)

**Federal Agencies**

U S Department of Education

**Pass-Through Entity**

None

**SOUTHERN UNIVERSITY SYSTEM  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
NEW ORLEANS CAMPUS  
FOR THE YEAR ENDED JUNE 30, 2011**

**INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE, CONTINUED**

<u><b>Audit Finding Reference Number</b></u>	<u><b>Questioned Cost</b></u>
2010-3 - Return of Title IV Funds, continued	None noted

**Condition**

a Five (5) students out of ten (10) tested whose funds were required to be returned by the University were not returned within the prescribed forty-five (45) days

b Five (5) student out of ten (10) tested whose calculation was prepared after 30 days after the end of the earlier of the period of enrollment or academic year

**Recommendation** Management should immediately make the necessary steps to return the funds to the Department of Education and implement procedures to ensure compliance within the prescribed time frames

**Current status:** Not resolved See repeat finding at 2011-1

<u><b>Audit Finding Reference Number</b></u>	<u><b>Questioned Cost</b></u>
2009-6 - Verification	\$ 67,188

**Federal Program and Specific Federal Award Identification**

**CFDA Title and Number**

84 063 - Federal Pell Grant Program

84 032 - Federal Family Education Loans (FFEL)

84 007 - Federal Supplemental Educational Opportunity Grant (SEOG)

**Federal Agencies**

U S Department of Education

**Pass-Through Entity**

None

**Condition** Eleven (11) students out of thirty-eight (38) tested whose verification information was conflicting with the verified documentation or the verification information was not verified

**Recommendation** Management should adhere to established procedures to ensure that all verification information is obtained and verified prior to the disbursement of financial aid

**Current status:** Resolved Management will ensure that all required verifiable documentation is housed in one file and that awarding and disbursing of aid is not performed until verification is complete and accurate

**SOUTHERN UNIVERSITY SYSTEM  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
NEW ORLEANS CAMPUS  
FOR THE YEAR ENDED JUNE 30, 2011**

**INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE, CONTINUED**

**Audit Finding Reference Number**

2009-8 - Return of Title IV Funds

**Questioned Cost**

None noted

**Federal Program and Specific Federal Award identification**

**CFDA Title and Number**

84 063 - Federal Pell Grant Program

**Federal Agencies**

U S Department of Education

**Pass-Through Entity**

None

**Condition**

- Two (2) students out of twenty (20) tested whose funds to be returned by the University were not returned within the prescribed forty-five (45) days
- One (1) student out of twenty (20) tested whose calculation was done incorrectly This resulted in the University returning less funds than were required The University under-returned \$12, and
- Two (2) students out of twenty (20) tested who had a post-withdrawal disbursement and the required amount to be returned to the students was not documented as returned to the student The amount to be returned was \$1,087

**Recommendation** Management should immediately make the necessary steps to prepare the Return of Title IV Funds calculation, and return the funds to the Department of Education

**Current status:** Not resolved Management will make the necessary steps to prepare the Return of Title IV Funds calculation, and return the funds to the Department of Education